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**From:**

**Sent:** Wednesday, September 02, 2009 4:30:31 PM

**To:**

**Cc:**

**Subject:** RE: Sec 42 Recapture/ Partnership, Affected or Nonpartnership item

This would be an affected item. We can issue an affected item notice of deficiency without conducting a TEFRA proceeding, but will be bound the partnership books and records in computing the basis for the credit. See [Roberts v. Commissioner](#), 94 T.C 853 at 860.